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EXECUTIVE SUMMARY

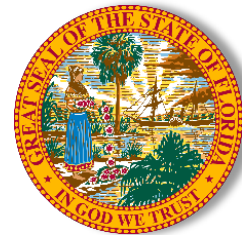
The Florida Department of Agriculture and Consumer Services (department), Office of Inspector General (OIG), has prepared this annual report, which covers the period from July 1, 2022, to June 30, 2023, pursuant to the provisions of Section 20.055, Florida Statutes, (F.S.), commonly referred to as the Inspector General Act. The report is organized to reflect the responsibilities, activities, and accomplishments of the OIG. During this reporting period, we completed audit and investigative work.

The Audit Section conducted **11** internal engagements, external engagement coordination, and follow-up engagements. The engagements provided department leadership with an objective assessment of the issues, while offering specific recommendations to correct deficiencies and improve program effectiveness.

The Investigative Section completed **24** formal investigations and preliminary inquiries, along with numerous background investigations, intelligence cases, referrals, and assists to other agencies.

INTRODUCTION

In Section 20.055, F.S., “An office of inspector general is established within each state agency to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government.” In addition, the statute requires the Inspector General to prepare an annual report by September 30 of each year summarizing OIG activities during the preceding fiscal year.



RESPONSIBILITIES

Section 20.055, F.S., requires the OIG to:

- Assess the reliability and validity of the information provided by the department on performance measures and standards and make recommendations for improvement, if necessary.
- Provide direction for, supervise, and coordinate audits, investigations, and management reviews relating to the programs and operations of the department.
- Keep the Commissioner of Agriculture informed, recommend corrective action, and report on progress of corrective action concerning fraud, abuses and deficiencies relating to programs and operations administered or financed by the department.
- Conduct, supervise or coordinate other activities carried out or financed by the department for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, department programs and operations.
- Receive complaints and coordinate all activities of the department as required by the Whistle-blower's Act, Sections 112.3187-112.31895, F.S.

Additionally, Section 570.092, F.S., requires the OIG to conduct criminal and administrative investigations relating to the department.

MISSION, VISION, AND VALUES

The OIG promotes the effective, efficient, and economical operation of department programs. We strive to provide the highest quality work products and services that facilitate positive change. The OIG makes a positive difference through our commitment to accountability, integrity, and efficiency.

STAFF QUALIFICATIONS

Employees within the OIG possess a wide variety of expertise in areas such as auditing, accounting, investigations, and information technology. Employees continually seek to further enhance their abilities and contributions to the OIG and the department. Additionally, employees within the OIG participate in various professional organizations to maintain proficiency in their areas of expertise and certification.

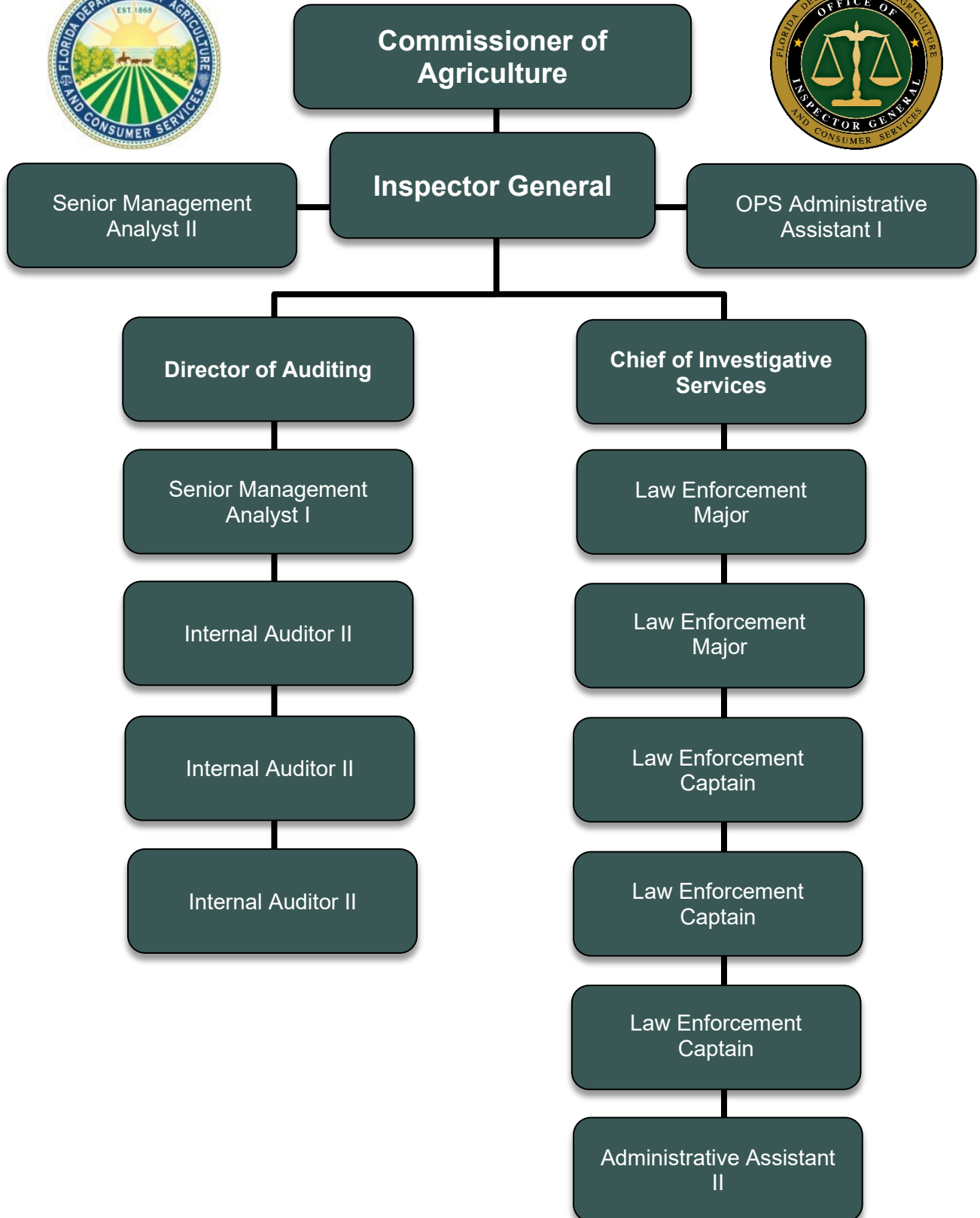
Professional certifications maintained by OIG employees:

Accreditation Manager (1)	Certified Inspector General Investigator (5)
Certified Field Training Officer (4)	Certified Internal Auditor (1)
Certified Financial Crimes Investigator (1)	Certified Internal Controls Auditor (2)
Certified Fraud Examiner (1)	Certified Law Enforcement Instructor (2)
Certified Governance of Enterprise IT (1)	Certified Law Enforcement Officer (6)
Certified Information Systems Auditor (1)	Certified Public Accountant (1)
Certified Inspector General (1)	Certified Public Manager (1)
Certified Inspector General Auditor (3)	Florida Certified Contract Manager (5)

Professional association memberships held by OIG employees:

Association of Certified Fraud Examiners	Institute of Internal Auditors
Association of Inspectors General	Institute of Internal Controls
	Information Systems Audit and Control Association

ORGANIZATIONAL CHART



AUDIT SECTION

The Audit Section adds value and improves department operations through independent, objective assurance and consulting engagements. The Audit Section assists the department in accomplishing its goals by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, controls, and governance processes. Additionally, the Audit Section conducts a department-wide risk assessment, develops an annual audit plan, coordinates with external auditors, tracks corrective action to audit findings, reviews department performance measures, and responds to requests from management.

PROFESSIONAL STANDARDS

Pursuant to Sections 20.055(2)(j) and 20.055(6)(a), F.S., internal audit activities are performed in accordance with the current *General Principles and Standards for Offices of Inspector General* and *International Standards for the Professional Practice of Internal Auditing*, as published and revised by the Association of Inspectors General and the Institute of Internal Auditors, Inc. respectively. Audit engagements involving information technology are also conducted in accordance with *Information Systems Auditing Standards*, as published by the Information Systems Audit and Control Association.

QUALITY ASSURANCE AND IMPROVEMENT PROGRAM

The Audit Section continues to implement and employ internal audit best management practices. These include partnering with management, increasing staff performance by using computer-assisted auditing techniques, developing staff professionally, and providing assurance and consulting services.

As part of the Quality Assurance and Improvement Program, the Audit Section:

- Reviews professional standards and internal policies and procedures;
- Participates in various training and development activities;
- Continues to improve audit techniques, tools, and technology;
- Performs an annual internal Quality Assessment Review (QAR); and
- Is evaluated every three years in an external QAR conducted by the State of Florida Auditor General (AG) pursuant to Section 20.055, F.S.



INTERNAL ENGAGEMENTS

The Audit Plan lists engagements based on the OIG’s annual risk assessment and/or special requests by department management. The OIG initiated or completed **two** assurance engagements and **two** consulting engagement this year. The OIG also completed consulting activities that did not result in reports, as well as participated in ongoing governance activities and various department workgroups.

The following table enumerates the internal engagements for the fiscal year and is followed by a summary of each engagement.

Report	Title	Type
23A-05	2023 Florida State Fair Attendance and Gate Admission Revenue Audit	Assurance
23SP-03	Internal Control and Data Security Audit of FLHSMV Data Exchange Memorandum of Understanding (MOU) No. HSMV-0888-22	Assurance
23C-01	Division of Consumer Services System Data Integrity Consulting Engagement	Consulting
No Report Issued	Department’s Performance Measures – Review of Validity and Reliability Statements	Consulting

Assurance Engagements

Report No. 23A-05: Review of 2023 Florida State Fair Attendance and Admission Revenue

The objective was to determine if the stated 2023 Fair attendance and admission revenue were accurately reported. The review found that the 2023 Fair attendance and admission revenue were accurately reported as of April 8, 2023. There were no recommendations for improvement.

Report No. 22SP-03: Internal Control and Data Security Audit of FLHSMV Data Exchange MOU No. HSMV-0888-22

The objectives were to determine if the department has established appropriate internal controls, including policies and procedures, to protect driver license and motor vehicle personal data, including confidential and sensitive data, from unauthorized access, distribution, use, modification, or disclosure; determine if the department’s data security policies and procedures have been approved by a Risk Management Information Technology Security Professional; and evaluate all internal control deficiencies and issues discovered during the audit to ensure they have been timely corrected, and that measures have been implemented to prevent recurrence. The audit found that all identified issues were corrected, and measures enacted prior to the conclusion of the audit.

Consulting Engagements

Report No. 23C-01: Division of Consumer Services Data Integrity Consulting Engagement

The objective was to make recommendations for improvement in the access controls of the Division of Consumer Services System (DOCS). Recommendations for improvement included:

- Complying with department Administrative Policy and Procedure, Access Control, No. 8-4, by conducting reviews of user access privileges to DOCS;
- Creating a standard operating procedure for granting and limiting access to DOCS on a need-to-know basis;
- Creating a process for approval from management when a new facility is added to DOCS;
- Implementing an address validation service in DOCS to verify, correct, and standardize residential and corporate addresses;
- Identifying and removing duplicate entries and inactivating them from DOCS; and,
- Implementing refresher training regarding DOCS data entry for all division staff.

Performance Measures – Review of Validity and Reliability Statements (No Report Issued)

The Audit Section conducts an annual review of additions, deletions, or modifications of the Long Range Program Plan Exhibit IV: Performance Measure Validity and Reliability Statements to assess the validity and reliability of the information contained in them and to make recommendations for improvement, if necessary.

OPEN AUDIT FINDINGS FROM PRIOR ANNUAL REPORTS

Timely analysis and appropriate corrective action should result from any significant findings and recommendations made in conjunction with internal or external assurance services. The Audit Section completes follow-ups on engagements that resulted in findings every six months (for up to 24 months) until corrective action has been taken or management assumes the risk of not taking corrective action.

EXTERNAL ENGAGEMENT COORDINATION

The Audit Section is the coordinator for external audits and reviews conducted by the State of Florida Auditor General, the Office of Program Policy Analysis and Government Accountability (OPPAGA), the Florida Department of Financial Services (DFS), the United States Department of Agriculture (USDA), and other governmental entities. The Audit Section also performs follow-up activities to determine the status of corrective action for findings contained in reports issued by the AG or OPPAGA. The Audit Section coordinated **seven** external audits/reviews conducted by state or federal agencies during the fiscal year.

The following table enumerates external engagements for the fiscal year and is followed by a summary of each engagement.

Agency	Report Number and/or Status	Title
AG	2023-174	State of Florida – Compliance and Internal Controls Over Financial Reporting and Federal Awards for Fiscal Year Ending 6/30/2022
AG	In Process	Operational Audit – Hemp Program and Administrative Areas
OPPAGA	Complete	2023 Florida Government Program Summaries
OPPAGA	In Process	Mosquito Control Districts Review
OPPAGA	In Process	Healthy Food Financing Initiative Review
USDA	33601-0003-41	Multiple State Audit of APHIS Cattle Health Program Disease Incident Response
USDA	Complete	Summer Food Service Program Management Evaluation 2023

Office of the Auditor General (AG)

Report No. AG 2023-174: State of Florida – Compliance and Internal Controls Over Financial Reporting and Federal Awards for Fiscal Year Ending 06/30/22

The audit was on the State of Florida’s Basic Financial Statements and included an annual fraud inquiry, financial noncompliance disclosure, legal representation letter, management representation letter, and a reconciliation of the State Expenditures. There was one finding in relation to the department’s federal awards. The finding stated the department change management controls need improvement to ensure that only authorized, tested, and approved Florida Automated Nutrition System program code changes are implemented into the production environment.

Operational Audit – State Hemp Program and selected Administrative Procedures unrelated to the Hemp Program

The audit focuses primarily on the department’s implementation and administration of the State Hemp Program. Fieldwork began in February 2023.

Office of Program Policy Analysis and Government Accountability
(OPPAGA)

2023 Florida Government Program Summaries

This was an annual update of the department’s information maintained on the OPPAGA’s website.

Mosquito Control Districts Review

The review as mandated by Section 189.0695(3)(a), F.S. requires the OPPAGA to conduct a performance review of all independent mosquito control districts no later than September 30, 2023, and they may contract as needed to complete this requirement. OPPAGA contracted with The Balmoral Group to conduct the reviews. Their work began in January 2023.

Healthy Food Financing Initiative Review

The review as mandated by Section 500.81(4)(a), F.S. requires the OPPAGA to review the program and data collected from the department after a term of seven years and report to the President of the Senate and the Speaker of the House of Representatives. The report shall include, but is not limited to; health impacts based on data collected by the state on diabetes, heart disease and other obesity-related diseases, and other factors as determined by the department. Anticipated completion is October 31, 2023.

United States Department of Agriculture (USDA)

Report No. 33601-0003-41: Multiple State Audit of Animal and Plant Health Inspection Service (APHIS) Cattle Health Program Disease Incident Response

The USDA OIG evaluated APHIS’s oversight of response activities related to cattle disease incidents for the tuberculosis, brucellosis, and bovine spongiform encephalopathy programs. The review had no state-level findings.

FDACS Summer Food Service Program Management Evaluation 2023

The USDA assessed the department’s compliance with program responsibilities in the following functional areas: Resource Availability, Program Operations, Program Oversight, Appeal Procedures, State Agency Civil Rights Administration, and Financial Management. The evaluation did not result in any findings or operational weaknesses. It was noted that the Division of Food, Nutrition, and Wellness provided valuable feedback to assist the USDA in developing future policy and prioritizing guidance materials, as well as two noteworthy initiatives regarding innovative training and monitoring.

INVESTIGATIVE SECTION

The Investigative Section possesses extensive law enforcement experience, which provides a broad range of knowledge and professionalism while conducting statewide investigations of alleged criminal and administrative misconduct relating to the department. Investigators routinely conduct sworn interviews, collect items of evidence, implement technological investigative measures, and produce comprehensive investigative reports. Investigations may be broad in nature, requiring coordination with federal, state, or local law enforcement partners, or may concern narrow issues associated with the alleged actions of a single department employee. The Investigative Section works with federal and state prosecutors, when necessary, to prepare an investigation for trial, or communicates with the division and the Bureau of Personnel Management in cases of administrative misconduct. Complaints can be received from any source, including department employees, whistle-blowers as defined by Section 112.3187, F.S., business entities regulated by or doing business with the department, or private citizens.

PROFESSIONAL STANDARDS AND ACCREDITATION

The Investigative Section conducts investigations in accordance with standards set by the Commission for Florida Law Enforcement Accreditation (CFA) to ensure the highest standards of professionalism are maintained. The OIG became accredited in 2010, and continues to maintain full accreditation status, with the most recent reaccreditation in June 2022. The accreditation process is voluntary, with benchmarks consisting of compliance with 48 mandatory standards, a detailed on-site review by the CFA assessment team, and inspection of the OIG facilities. Proof of compliance is submitted annually with reaccreditation occurring every three years.



BACKGROUND REVIEW

The OIG conducts pre-employment criminal history background reviews for the department. The OIG receives and reviews criminal history reports of applicants selected to fill positions of special trust. Criminal convictions which prohibit employment in a position of special trust are brought to the attention of the division for review and action deemed appropriate. Pre-employment reviews conserve administrative and investigative time, money, and staff resources. During the fiscal year, the OIG conducted **1,065** background reviews.

THE INVESTIGATIVE PROCESS

Complaints

The OIG receives complaints and correspondence by letter, telephone, facsimile, email, online, or in person. All complaints, questions, and requests are systematically reviewed and evaluated. In the event the issue is outside the purview of the OIG or does not pertain to the department, the OIG directs the complainant to the appropriate venue.

Investigative Activity

OIG investigative activities may fall into one of the following six categories, depending on the nature of the allegations and the evidence contained in the complaints.

Formal Investigation: Investigation in which a systematic collection and evaluation of evidence results in a conclusion or finding. Such investigations are conducted in accordance with law, Administrative Policies and Procedures, *Principles and Standards for Offices of Inspector General*, and CFA standards, and include violations of law, sexual harassment, discrimination, and whistle-blower investigations.

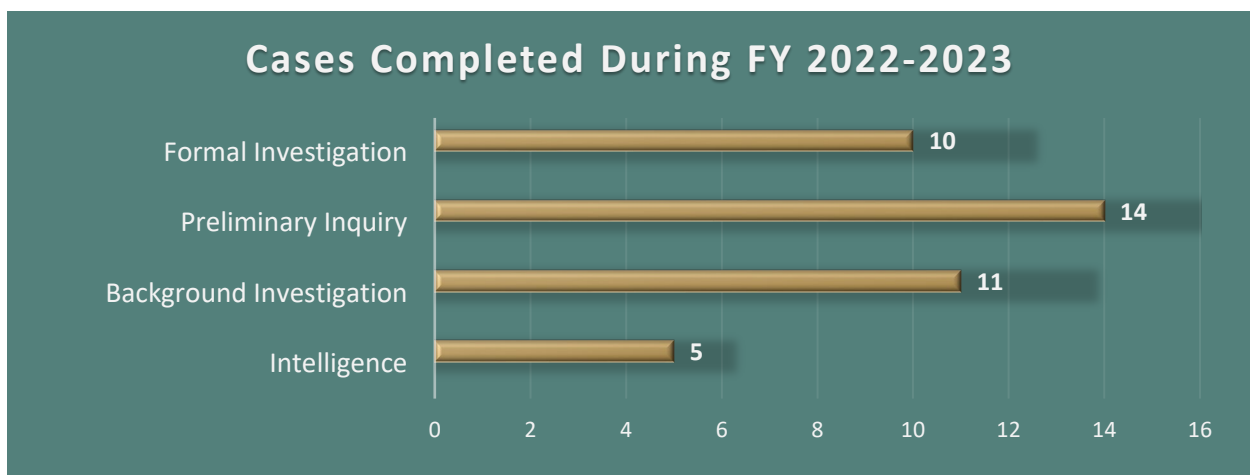
Preliminary Inquiry: Investigation conducted when it is necessary to determine the validity of a complaint and to expand upon initial information to determine if a formal investigation is warranted.

Background Investigation: Investigation of the criminal history of an applicant or employee when the criminal history appears to conflict with the requirements of the position.

Intelligence: Information which does not meet the requirements to open a preliminary inquiry but has potential future investigatory or reference value.

Referral: Documented complaint or allegation which does not initially warrant an investigation. These complaints are referred to the appropriate division director for resolution, sometimes with a request to let us know what action was taken by the division.

Assist Other Agency: Case which involves significant investigative activity in support of another government agency.



FORMAL INVESTIGATIONS

Once a formal investigation is complete, an investigative report is issued and the results are forwarded to the Commissioner of Agriculture, appropriate managers, and the Bureau of Personnel Management for review and a determination of whether to take disciplinary action.

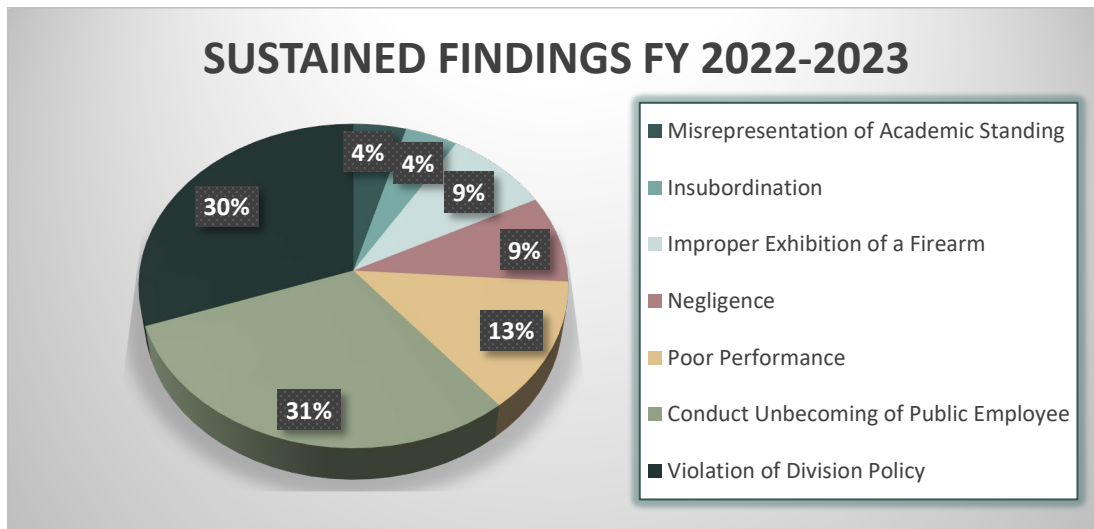
The report gives an overview of the investigation conducted:

- the initial allegation(s),
- individuals involved,
- a summary of the interviews conducted, and
- a summary of evidentiary support.

If criminal violations are identified during a formal investigation, the OIG will coordinate with state and federal prosecutors and other law enforcement agencies, when necessary, to appropriately address the violation and pursue formal charges, if applicable.

Based on an evaluation of the case in its totality, one of the following findings is reported for each allegation.

- **Sustained:** Evidence is sufficient to prove the allegation.
- **Not Sustained:** Insufficient evidence available to prove or disprove the allegation.
- **Exonerated:** Alleged actions occurred but were lawful and proper.
- **Unfounded:** The allegation was false or not supported by fact.
- **Policy Failure:** The alleged action occurred and could have caused harm; however, the actions taken were not inconsistent with department policy.



Investigative Case Summaries

The following is a summary of the **10** formal investigations completed during the fiscal year.

IG 2022-0010 This investigation was conducted concerning allegations that an Office of Agricultural Law Enforcement employee made comments regarding gender and age, as well as incidents of inequitable treatment of male and female officers. The investigation concluded that the allegations against the employee were **SUSTAINED** for violations of policy related to Conduct, Supervisor Responsibilities, Conduct Unbecoming a Public Employee, and Harassment.

Personnel Action: The employee received a 3-day suspension without pay.

IG 2022-0017 This investigation was conducted concerning allegations that a Florida Forest Service (FFS) employee accidentally discharged a personally owned firearm while on duty within an FFS office and handled a firearm in a careless and/or unsafe manner. The investigation concluded that the allegations against the employee were **SUSTAINED** for violations of policy related to, Improper Exhibition of a Firearm (two counts), Negligence (two counts), and Conduct Unbecoming a Public Employee (two counts).

Personnel Action: The employee was terminated.

IG 2022-0019 This investigation was conducted concerning allegations that an Office of Agricultural Law Enforcement employee was arrested for misdemeanor offenses while providing private security service. The investigation concluded that the allegations against the employee were **NOT SUSTAINED** for violations of policy related to Habitual Drug (Alcohol) Use (Intoxication) and Conduct. A second allegation for violation of policy related to Poor Performance was **SUSTAINED**.

Personnel Action: The employee received a written reprimand.

IG 2022-0024 This investigation was conducted concerning allegations that two Florida Forest Service employees engaged in a verbal altercation in the workplace while exhibiting aggressive behavior and used discourteous language. The investigation concluded that the allegations against both employees were **SUSTAINED** for violations of policy related to Conduct Unbecoming a Public Employee (one employee two counts and the other employee one count).

Personnel Action: One employee received a 3-day suspension without pay.

Personnel Action: The other employee received a written reprimand.

IG 2022-0032 This investigation was conducted concerning allegations that an Office of Agricultural Law Enforcement (OALE) employee failed to properly secure an agency-assigned shotgun and timely report its loss or theft and an OALE employee supervisor failed to properly supervise a subordinate employee in the handling of a potentially lost or stolen agency-assigned firearm. The investigation concluded the allegations against the employee were **SUSTAINED** for violations of policy related to Lost or Stolen Firearms, Responsibility for Security of Agency-Issued Firearms, and Poor Performance. The allegation against the supervisor was **SUSTAINED** for violation of policy related to, Supervisory Responsibilities.

Personnel Action: The employee received a 10-day suspension without pay.

Personnel Action: The supervisor received a 1-day suspension without pay.

IG 2022-0034 This investigation was conducted concerning an allegation against a Florida Forest Service employee for sexual harassment. The investigation concluded that the allegation against the employee was **NOT SUSTAINED** for violation of policy related to Discrimination and Sexual Harassment.

OIG-002-2023 This investigation was conducted concerning allegations that a Division of Agricultural Environmental Services employee engaged in insubordinate and disrespectful conduct towards his supervisor. The investigation concluded that the allegations against the employee were **SUSTAINED** for violations of policy related to Poor Performance, Insubordination, and Conduct Unbecoming a Public Employee.

Personnel Action: The employee submitted a letter of resignation.

OIG-005-2023 This investigation was conducted concerning an allegation that an Office of Agricultural Law Enforcement employee failed to properly secure an agency-issued firearm, which led to its theft. The investigation concluded that the allegation against the employee was **SUSTAINED** for violation of policy related to Firearms (responsibility).

Personnel Action: The employee submitted a letter of resignation.

OIG-008-2023 This investigation was conducted concerning an allegation that an Office of Agricultural Water Policy employee exhibited discourteous and unprofessional behavior toward a colleague. The investigation concluded that the allegation against the employee was **SUSTAINED** for violation of policy related to Conduct Unbecoming a Public Employee.

Personnel Action: The employee received a written reprimand.

OIG-010-2023 This investigation was conducted concerning an allegation that a Division of Agricultural Environmental Services employee submitted inauthentic college transcripts and a diploma to qualify for a promotional opportunity for which the employee would not otherwise qualify. The investigation concluded that the allegation against the employee was **SUSTAINED** for violation of law related to Misrepresentation of association with, or academic standing at, a postsecondary educational institution.

Personnel Action: The employee was terminated.

Disciplinary Actions

Investigative results are forwarded to the Commissioner of Agriculture, appropriate managers and the Bureau of Personnel Management for review and determination of disciplinary action. Employees found in violation of law or agency rule have been employed by the department for varying lengths of time. The number of employees with a sustained violation and their time in service for the fiscal year can be found in the following table.

